State of Kansas
City

2024

CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
City of McFarland
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	109,497	48,086	35.412
Debt Service	10-113				
Library	12-1220				
Special Highway		7	58,965		
Gas Utility		7	268,011		
Water Utility		8	149,326		
Sewer Utility		8	136,963		
Storm Water Utility		9	42,786		
Solid Waste Utility		9	31,468		
Non-Budgeted Funds		10			
Totals		xxxxxx	797,016	48,086	35.412
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,357,904
RNR Hearing Notice		13			Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		14			

Revenue Neutral Rate: 33.756

Assisted by:

Larry E. Senne, Treasurer
Address:
518 Rock Island Rd.
McFarland, KS 66501
Email:
modoc@kansas.net

Date Attested: October 24 2023

County Clerk

WABAUNSEE COUNTY SEAL STATE OF KANSAS

Governing Body

City of McFarland

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	45,836	7,220	118	23	0	27
Debt Service						
Library						
TOTAL	45,836	7,220	118	23	0	27

County Treas Motor Vehicle Estimate 7,220

County Treas Recreational Vehicle Estimate 118

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 27

Motor Vehicle Factor 0.15752

Recreational Vehicle Factor 0.00257

16/20 Vehicle Factor 0.00050

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00059

City of McFarland 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Sewer Utility Fund	Sewer Reserve Fund	3,000	3,000	2,000	
Water Utility Fund	Utility Depr. Res. Fund	3,000	3,000	2,000	
Gas Utility Fund	Utility Depr. Res. Fund	3,000	3,000	2,000	
General Fund	Special Highway Fund	-	2,000	-	
Gas Utility Fund	Solid Waste Fund	1,000	-		
	Totals	10,000	11,000	6,000	
	Adjustments*				
	Adjusted Totals	10,000	11,000	6,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of McFarland

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012 - A											
Retention Dam Bond	6/28/2012	6/28/2042	3.08	37,800	29,800	6/28	6/28	1,006	1,000	1,006	1,000
Series 2012 - B											
Retention Dam Bond	6/28/2012	6/28/2042	3.38	47,400	36,900	6/28	6/28	1,200	1,245	1,245	1,200
Series 2016 - A											
Street Paving	9/30/2016	9/1/2036	3.25	190,000	145,000	3/1	9/1	4,713	10,000	4,388	10,000
Total G.O. Bonds					**211,700**			**6,919**	**12,245**	**6,639**	**12,200**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Pollution Control											
Revolving Loan KDH&E	9/12/2004	3/1/2025	2.94	289,253	45,887	3/1	9/1	1,115	17,954	628	18,486
(lagoons)											
Total Other					**45,887**			**1,115**	**17,954**	**628**	**18,486**
Total Indebtedness					**257,587**			**8,034**	**30,199**	**7,267**	**30,686**

City of McFarland

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
Canon Copier IR Advamce	12/10/2021	2/29/1900	0.00	10,017	8,109	1,908	1,908
				Totals	**8,109**	**1,908**	**1,908**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of McFarland 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	38,645	38,069	26,255
Receipts:			
Ad Valorem Tax	45,070	45,836	xxxxxxxxxxxxxxx
Delinquent Tax	919	0	0
Motor Vehicle Tax	7,626	7,739	7,220
Recreational Vehicle Tax	72	59	118
16/20M Vehicle Tax	24	24	23
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	26	27
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
State of Kansas Comp. Use Tax - Sales Tax	18,690	14,133	16,412
Municipal Court Cost / Fines	300	600	450
Building Permits - Park Fund Misc.	817	645	160
EMC Insurance / KMIT Ins. W.C. refund	2,690	2,586	1,836
Dog Tax - IRS Tax Refund	1,043	645	740
Westar-WTC-United Telephone Fran. Fee	6,793	4,988	5,648
American Relief Prog.- Street Dept. Reimb	19,174	370	0
Plumbing Licenses	105	60	60
Wab. Co. Liquior Tax for Rec. & Park	395	0	390
Recycling LMS - Sale of Equipment	158	325	0
Cemetery Lot Sales - Wab. Co. AED Cab.	1,557	0	200
Employee Benefits & Withholdings	748	787	906
Interest on Idle Funds - Money Market	545	1,091	1,200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	53	3,092	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**106,778**	**83,006**	**35,390**
Resources Available:	**145,423**	**121,075**	**61,645**
Expenditures:			
Misc. / ARPA	130	7,790	0
Salaries & Wages	7,879	9,289	11,488
Employee Benefits & Withholdings	2,106	2,508	3,102
Annual Municipal Audit	4,400	4,400	4,600
Admin. City Hall - Commodities (7100)	7,086	4,540	4,858
Admin. City Hall - Contract (6100)	21,904	24,518	20,502
Street Dept. Maintenance	935	3,826	5,350
Street Lights	3,944	4,222	4,536
Street Bond Debt Serv. Payment Principle	12,200	12,356	12,194
Park / Cemetery / Storm Siren	5,923	6,445	7,090
Equipment / Assets / Computer	0	1,000	0
Transfer to Special Highway	2,000	2,000	2,000
Transfer to Solid Waste Fund	1,000	0	0
Transfer to Capital Improvement	37,847	0	7,470
Capital Outlay Improvements - Park	0	1,057	4,000
City Truck - (1/4)		10,000	0
Liability - Property Ins. Coverage for City	0	0	21,293
KMIT Workmans Comp. Insurance	0	869	1,014
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**107,354**	**94,820**	**109,497**
Unencumbered Cash Balance Dec 31	38,069	26,255	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	77,682	94,846	109,497
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	109,497
		Tax Required	47,852
	Delinquent Comp Rate:	0.5%	234
		Amount of 2023 Ad Valorem Tax	**48,086**

CPA Summary

City of McFarland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	47,057	51,208	50,255
Receipts:			
State of Kansas Gas Tax	7,189	6,760	6,710
County Transfers Gas		0	0
Transfer from General Fund	2,000	2,000	2,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,189**	**8,760**	**8,710**
Resources Available:	**56,246**	**59,968**	**58,965**
Expenditures:			
Street Repair and Maintenance	0	5,000	5,000
Street Bond Debt Serv. Interest Payments	5,038	4,713	4,388
Capital Outlay			49,577
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,038**	**9,713**	**58,965**
Unencumbered Cash Balance Dec 31	51,208	50,255	0
2022/2023/2024 Budget Authority Amoun	53,593	56,884	58,965

Adopted Budget **Gas Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	170,716	129,347	116,037
Receipts:			
Charges to Customers	127,101	134,187	147,605
Sales Tax	1,499	1,610	1,770
Connection Fees	500	0	0
Employee Benefits & Withholdings	402	1,520	2,600
Penalties	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129,502**	**137,317**	**151,975**
Resources Available:	**300,218**	**266,664**	**268,012**
Expenditures:			
Salaries & Wages	4,166	11,752	19,118
Employee Benefits & Withholdings, KPER	702	1,986	3,243
Gas Purchased from Alma	68,965	118,376	130,213
Contract / Invoiced Services - 6100	14,738	6,700	11,700
Commodities / Materials Purchased - 7100	2,681	5,963	7,163
NSF - ARPA Loan Payment to the State	9,294	0	0
Gas Sales Tax Returned to the State	1,499	2,850	1,770
Transfer to Utility Depreciation Fund	3,000	3,000	3,000
Transfer to Gas Reserve - Capital Outlay	65,826	0	
Cash Forward (2024 column)			91,804
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**170,871**	**150,627**	**268,011**
Unencumbered Cash Balance Dec 31	129,347	116,037	1
2022/2023/2024 Budget Authority Amoun	167,043	384,051	268,011

See Tab A

CPA Summary

City of McFarland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	49,782	66,900	78,201
Receipts:			
Employee Benefits & Withholdings	931	1,520	2,600
Charges to Customers	62,877	65,513	68,525
Penalties - NSF	0	0	0
Connection Fees	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**63,808**	**67,033**	**71,125**
Resources Available:	**113,590**	**133,933**	**149,326**
Expenditures:			
Salaries & Wages	10,400	11,752	19,118
Employee Benefits & Withholdings, KPER	1,545	1,986	3,243
Contract / Invoiced Services - 6100	18,579	14,163	16,371
Commodities / Materials Purchased - 710	9,496	11,530	12,683
City Truck - NSF	371	10,000	10,000
Transfer to Utility Depreciation Fund	3,000	3,000	3,000
Surging Water Wells / Acidizing	3,300	3,300	3,300
Capital Outlay	0	0	5,000
Cash Forward (2024 column)	0	0	76,611
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**46,691**	**55,731**	**149,326**
Unencumbered Cash Balance Dec 31	66,900	78,201	0
2022/2023/2024 Budget Authority Amount	117,074	121,722	149,326

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	77,550	84,606	87,509
Receipts:			
Employee Benefits & Withholdings	407	1,520	2,600
Charges to Customers	45,602	42,294	46,854
Penalties - NSF	0	0	0
Connection Fees	0	0	0
EMC Insurance Claim Payment on Buildin	51,844	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**97,853**	**43,814**	**49,454**
Resources Available:	**175,403**	**128,420**	**136,963**
Expenditures:			
Salaries & Wages	4,227	9,975	19,118
Employee Benefits & Withholdings, KPER	702	768	3,243
Contract / Invoiced Services - 6100	15,278	5,896	6,781
Commodities / Materials Purchased - 710	48,194	1,435	785
Vehicle Fuel & Maintenance - NSF	224	665	1,253
Transfer to Sewer Reserve Fund	3,000	3,000	3,000
KDH&E Sewer Loan Payment	19,172	19,172	19,172
Cash Forward (2024 column)	0	0	83,611
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**90,797**	**40,911**	**136,963**
Unencumbered Cash Balance Dec 31	84,606	87,509	0
2022/2023/2024 Budget Authority Amount	116,803	107,188	136,963

CPA Summary

City of McFarland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,478	35,197	35,346
Receipts:			
Employee Benefits & Withholdings	0	0	
Charges to Customers	7,257	7,320	7,440
Penalties - NSF	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,257**	**7,320**	**7,440**
Resources Available:	**37,735**	**42,517**	**42,786**
Expenditures:			
Salaries & Wages	0	0	0
Employee Benefits & Withholdings	0	0	0
No & So Drainage Ditch & Dam Maintenc	0	2,500	3,000
Lease Payment to Josh Huff	212	220	230
Retention Dam Bond Payment	2,325	4,451	4,451
Contract / Invoiced Services - 6100	0	0	0
Commodities / Materials Purchased - 710	0	0	500
Capital Outlay	0	0	34,605
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,537**	**7,171**	**42,786**
Unencumbered Cash Balance Dec 31	35,197	35,346	0
2022/2023/2024 Budget Authority Amount	35,648	36,688	42,786

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	905	942	4,499
Receipts:			
Charges to Customers	25,870	24,518	26,970
Penalties - NSF	0	0	0
Transfer to Solid Waste Fund from Genera	1,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,870**	**24,518**	**26,970**
Resources Available:	**27,775**	**25,460**	**31,469**
Expenditures:			
Trash Pick-up Charges	26,629	20,961	23,057
NSF	205	0	0
Cash Forward (2024 column)	0	0	8,411
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,833**	**20,961**	**31,468**
Unencumbered Cash Balance Dec 31	942	4,499	1
2022/2023/2024 Budget Authority Amount	30,778	28,926	31,468

City of McFarland

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Depreciation		**Sewer Reserve**		**Capital Improvement**		**Gas Reserve**		**Solid Waste Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	32,146	Cash Balance Jan 1	29,510	Cash Balance Jan 1	18,923	Cash Balance Jan 1	0	Cash Balance Jan 1	905	81,484
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer Gas Fund	3,000					Transfer Gas Fund	65,826			
Transfer Water Fund	3,000									
		Transfer Sewer Fund	3,000					Sewer Utility Fund	1,000	
CD Interest										
				Kansas State Treas.						
Total Receipts	6,000	Total Receipts	3,000	Total Receipts	0	Total Receipts	65,826	Total Receipts	1,000	75,826
Resources Available:	38,146	Resources Available:	32,510	Resources Available:	18,923	Resources Available:	65,826	Resources Available:	1,905	157,310
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	38,146	Cash Balance Dec 31	32,510	Cash Balance Dec 31	18,923	Cash Balance Dec 31	65,826	Cash Balance Dec 31	1,905	157,310 **
										157,310 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of McFarland
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	107,354	34.321	94,820	35.413	109,497	48,086	35.412
Debt Service							
Library							
Special Highway	5,038		9,713		58,965		
Gas Utility	170,871		150,627		268,011		
Water Utility	46,691		55,731		149,326		
Sewer Utility	90,797		40,911		136,963		
Storm Water Utility	2,537		7,171		42,786		
Solid Waste Utility	26,833		20,961		31,468		
Non-Budgeted Funds							
Totals	450,121	34.321	379,934	35.413	797,016	48,086	35.412
						*Revenue Neutral Rate***	*33.756*
Less: Transfers	10,000		11,000		6,000		
Net Expenditure	440,121		368,934		791,016		
Total Tax Levied	46,155		45,836		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,196,737		1,294,337		1,357,904		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	316,260	287,225	211,700
Revenue Bonds	0	0	0
Other	0	0	45,887
Lease Purchase Principal	10,017	10,017	8,109
Total	326,277	297,242	265,696

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

0

City Official Title:

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of McFarland

will meet on September 14, 2023 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	107,354	34.321	94,820	35.413	109,497	48,086	35.412
Debt Service							
Library							
Special Highway	5,038		9,713		58,965		
Gas Utility	170,871		150,627		268,011		
Water Utility	46,691		55,731		149,326		
Sewer Utility	90,797		40,911		136,963		
Storm Water Utility	2,537		7,171		42,786		
Solid Waste Utility	26,833		20,961		31,468		
Non-Budgeted Funds							
Totals	450,121	34.321	379,934	35.413	797,016	48,086	35.412
						*Revenue Neutral Rate***	*33.756*
Less: Transfers	10,000		11,000		6,000		
Net Expenditure	440,121		368,934		791,016		
Total Tax Levied	46,155		45,836		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,196,737		1,294,337		1,357,904		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	316,260	287,225	211,700
Revenue Bonds	0	0	0
Other	0	0	45,887
Lease Purchase Principal	10,017	10,017	8,109
Total	326,277	297,242	265,696

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Larry E. Senne

City Official Title: McFarland City Treasurer

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 1,357,904

Valuation Factor: 1,357.904

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2023-03

A RESOLUTION OF THE CITY OF McFarland, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of McFarland was calculated as 33.756 mills by the Wabaunsee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of McFarland will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-14-23 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of McFarland, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF McFarland:

The City of McFarland shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.756 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 14 day of Sept. 2023 (month and year) and **SIGNED** by the Mayor.

John W. Walton

Mayor

Attested:

Darcy Senne

City Clerk

Roll Call Vote

A Roll Call Vote of the City of McFarland To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-14-2023

Resolution No. 2023-03

Governing Body Member	Yes	No	No Vote
Tom Dillingham	X		
Darrin Dillingham	X		
Jeff Coon	X		
Jeff Osip	X		
Lori Senne	X		
TOTAL			

Certified:

John W. Walker

# of of Publication

DAVIT OF PUBLICATION

ANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

sworn, deposes and says: That she
nd publisher of *THE WABAUNSEE*
-ENTERPRISE, a weekly newspaper
te of Kansas, and published in and of
n in Wabaunsee County, Kansas,
aid circulation on a weekly basis in
ty, Kansas, and that said newspaper
gious or fraternal publication.

s a weekly, published at least weekly
has been so published continuously
dly in said county and state for a
than five years prior to the first
d notice; and has been admitted at
Alma, Kansas, in said County as
ner.

notice is a true copy thereof
d in the regular
said newspaper for .....1.....
s), the first publication thereof
re said on the ....24th..... day
.....August....., 2023, with
cations being made on the following

....., 2023

....., 2023

...Daniel.....

vorn to before me this

..... , 2023

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or Clerk of District Court

pires: .....

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ee $.....

by .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, August 24, 2023.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McFarland
will meet on September 14, 2023 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	107,354	34.321	94,820	35.413	109,497	48,086	35.412
Debt Service							
Library							
Special Highway	5,038		9,713		58,965		
Gas Utility	170,871		150,627		268,011		
Water Utility	46,691		55,731		149,326		
Sewer Utility	90,797		40,911		136,963		
Storm Water Utility	2,537		7,171		42,786		
Solid Waste Utility	26,833		20,961		31,468		
Non-Budgeted Funds							
Totals	450,121	34.321	379,934	35.413	797,016	48,086	35.412
						*Revenue Neutral Rate***	*33.756*
Less: Transfers	10,000		11,000		6,000		
Net Expenditure	440,121		368,934		791,016		
Total Tax Levied	46,155		45,836		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,196,737		1,294,337		1,357,904		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	316,260	287,225	211,700
Revenue Bonds	0	0	0
Other	0	0	45,887
Lease Purchase Principal	10,017	10,017	8,109
Total	326,277	297,242	265,696

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Larry E. Senne
City Official Title: McFarland City Treasurer